

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Kazuhiro Hirose et al.

Confirmation No.: 3079

Application No.: 10/599,003

Art Unit: 1739

Filed: September 18, 2006

Examiner: Matthew E. Hoban

For: **SOFT MAGNETIC MATERIAL AND
POWDER MAGNETIC CORE**

AMENDMENT AND RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Non-Final Office Action of September 24, 2008, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.